

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

FILED

MAY 21 2004

PEGGY B. DEANS, CLERK  
U.S. BANKRUPTCY COURT  
EASTERN DISTRICT OF N.C.

IN RE:

INTERNATIONAL HERITAGE, INC.


CASE NO. 98-02675-5-ATS  
CHAPTER 7

Debtor.

FOURTH INTERIM APPLICATION FOR PAYMENT  
OF ACCOUNTANT'S FEES AND EXPENSES

NOW COMES Holmes P. Harden, Trustee in the above-referenced case, and applies to the Court for authority to pay Adams Consulting Group interim accountant's fees and expenses in the amount of Three Thousand Seven Hundred Thirteen and 40/100 (\$3,713.40) representing compensation in the amount of \$3,349.40 and reimbursement of necessary expenses in the amount of \$364.00 for services rendered from September 20, 2002 through April 5, 2003. A copy of the accountant's bill is attached to this Application along with biographical information for each accountant rendering the services. In the opinion of the Trustee, such interim accountant's fees and expense reimbursement are reasonable and just.

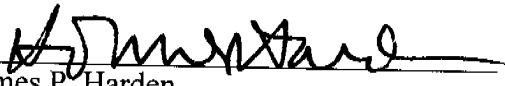
Respectfully submitted, this 20<sup>th</sup> day of May, 2004.



Holmes P. Harden  
Trustee for Debtor  
N. C. State Bar No. 9835  
3200 Beechleaf Court  
Post Office Drawer 19764  
Raleigh, North Carolina 27619  
Telephone: (919) 981-4000

CERTIFICATE OF SERVICE

I, Holmes P. Harden, Trustee for International Heritage, Inc., do hereby certify that the Third Interim Application for Payment of Accountant's Fees and Expenses, hereto attached, was served upon the parties listed below by mailing a copy thereof to each such party at the address indicated below with its proper postage attached and deposited in an official depository under the exclusive care and custody of the United States Post Office in Raleigh, North Carolina, on the 20<sup>th</sup> day of May, 2004.

By:   
Holmes P. Harden  
Trustee for Debtor  
N. C. State Bar No. 9835  
3200 Beechleaf Court  
Post Office Drawer 19764  
Raleigh, North Carolina 27619  
Telephone: (919) 981-4000

SERVED:

Marjorie K. Lynch  
Bankruptcy Administrator  
Post Office Box 3039-Century Station  
Raleigh, North Carolina 27602-3039

Craig Adams  
Adams Consulting Group, P.A.  
3622 Haworth Drive  
Raleigh, NC 27609

Terri Gardner  
Attorney for Debtor  
Smith Debnam Narron & Myers, LLP  
P. O. Drawer 1389  
Raleigh, NC 27602

**ADAMS,  
MARTIN  
& Associates PA****Tax and Financial Consultants**

3622 Haworth Drive / Raleigh, NC 27609 / 919.781.3581 / Fax: 919.881.0611 / www.amacpa.com

International Heritage, Inc  
c/o Mr. Holmes Harden, Trustee  
P O Drawer 19764  
Raleigh, NC 27619

Invoice Date: April 6, 2004  
Invoice Number: 00105031  
Client Number: 9002 007

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*For professional services rendered:*

Professional services rendered for the period September 20, 2002 through April 5, 2003  
for the following:

Preparation of Form 7004, Application for Automatic Extension of Time to File 2002  
U.S. Corporate Income Tax Return

Preparation of Form CD-419, Application for Extension of Time to File 2002 Franchise  
and Corporate Income Tax for North Carolina Return

Preparation of your 2002 Corporate Federal and North Carolina Income Tax Returns

Preparation of Form 7004, Application for Automatic Extension of Time to File 2003  
U.S. Corporate Income Tax Return

Preparation of Form CD-419, Application for Extension of Time to File 2003 Franchise  
and Corporate Income Tax for North Carolina Return

Preparation of your 2003 Corporate Federal and North Carolina Income Tax Returns

See attached billing summary and detail.

Chapter 7 was filed on November 28, 1998

Order to employ Craig A. Adams as Certified Public Accountant was authorized on  
January 8, 1999.

Payment is requested upon Bankruptcy Court approval of fees.

Total Invoice Amount \$3,713.40

## SUMMARY OF TIME AND EXPENSES

Client Name: International Heritage Inc

<u>Employee Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Year</u>
Craig A. Adams				
	0.60	\$ 150.00	\$ 90.00	2003
	0.30	\$ 155.00	\$ 46.50	2004
<b>CA Subtotal</b>	<u><b>0.90</b></u>		<u><b>\$ 136.50</b></u>	
Ed Martin				
	1.40	\$ 145.00	\$ 203.00	2004
<b>EM Subtotal</b>	<u><b>1.40</b></u>		<u><b>\$ 203.00</b></u>	
Elizabeth C. Berry				
	0.50	\$ 125.00	\$ 62.50	2002
	4.20	\$ 135.00	\$ 567.00	2003
	3.70	\$ 140.00	\$ 518.00	2004
<b>ECB Subtotal</b>	<u><b>8.40</b></u>		<u><b>\$ 1,147.50</b></u>	
Jeannine Molek				
	5.40	\$ 120.00	\$ 648.00	2003
<b>JM Subtotal</b>	<u><b>5.40</b></u>		<u><b>\$ 648.00</b></u>	
Sallie B. Reynolds				
	3.20	\$ 90.00	\$ 288.00	2003
	8.80	\$ 95.00	\$ 836.00	2004
<b>SR Subtotal</b>	<u><b>12.00</b></u>		<u><b>\$ 1,124.00</b></u>	
Patricia Coggins				
	0.70	\$ 65.00	\$ 45.50	2003
<b>TC Subtotal</b>	<u><b>0.70</b></u>		<u><b>\$ 45.50</b></u>	
Patricia Barnes				
	1.00	\$ 60.00	\$ 60.00	2004
<b>PB Subtotal</b>	<u><b>1.00</b></u>		<u><b>\$ 60.00</b></u>	
<b>Total Hours &amp; Fees</b>	<u><u><b>29.80</b></u></u>		<b>\$ 3,364.50</b>	
Total Expenses			<u>\$ 364.00</u>	
<b>Total Fees &amp; Expenses</b>			<u><u><b>\$ 3,728.50</b></u></u>	

## PRIOR BILLINGS

Client Name: 9002 007 - International Heritage, Inc

Invoice Number	Invoice Date	Interim Invoices Dates Services Rendered	Services Total	Expenses Total	Invoice Total	Amount Approved	Date Approved	Amount Paid	Amount Outstanding
36657	09/21/1999	December 1, 1998 through September 20, 1999	\$ 26,898.50	\$ 540.09	\$ 27,438.59	\$ 27,438.59	10/25/1999	\$ 27,438.59	\$ -
00100994	08/30/2000	September 21, 1999 through August 25, 2000	\$ 9,353.50	\$ 750.58	\$ 10,104.08	\$ 10,104.08	10/23/2000	\$ 10,104.08	\$ -
00102066	09/20/2001	August 26, 2000 through September 20, 2001	\$ 7,874.50	\$ 390.64	\$ 8,265.14	\$ 8,265.14	10/30/2001	\$ 8,265.14	\$ -
00103418	09/24/2002	September 20, 2001 through September 19, 2002	\$ 2,588.50	\$ 184.40	\$ 2,772.90	\$ 2,772.90	11/07/2002	\$ 2,772.90	\$ -
Totals			\$ 46,715.00	\$ 1,865.71	\$ 48,580.71	\$ 48,580.71		\$ 48,580.71	\$ -

International Heritage, Inc  
c/o Mr. Holmes Harden, Trustee  
P O Drawer 19764  
Raleigh, NC 27619

Invoice Date: April 6, 2004  
Invoice Number: 00105031  
Client Number: 9002 007

*Detail Description:*

<u>Project / Description</u>	<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Bankruptcy Consulting Analyze billing & update schedule of prior bills	Elizabeth Berry	9/25/02	0.50	125.00	\$62.50
Bankruptcy - 1120 - 2002 Prepare 2002 federal & NC income tax return extensions	Elizabeth Berry	2/03/03	0.40	135.00	54.00
Bankruptcy - 1120 - 2002 Review & sign 2002 income tax return extension - 3/15 to 9/15/03	Elizabeth Berry	2/24/03	0.10	135.00	13.50
Bankruptcy Consulting Search in 3 boxes for Corporate Minute Book to respond to FBI request of Trustee. We do not have it.	Elizabeth Berry	4/22/03	0.50	135.00	67.50
Bankruptcy - 1120 - 2002 Review 2002 docket and download motions and orders that may have tax consequences	Elizabeth Berry	4/28/03	0.40	135.00	54.00
Bankruptcy - 1120 - 2002 Begin preparation of 2002 tax returns. Analyze transactions in 7 cash accounts.	Jeannine Molek	5/12/03	2.20	120.00	264.00
Bankruptcy - 1120 - 2002 Continue on 2002 tax returns. Cash out of balance by \$25,000 (amt of SEC settlement). However per review of prior year files SEC settlement monies all received as of 2001. Prepare list of questions for Paralegal.	Jeannine Molek	5/14/03	2.00	120.00	240.00
Bankruptcy - 1120 - 2002 Tele w/ Jeannine re: 2002 cash discrepancy	Elizabeth Berry	5/19/03	0.20	135.00	27.00
Bankruptcy - 1120 - 2002 Continue on return based upon voicemail from Jenny Johnson. Still unable to complete without revised trustee reports (cash still out of balance).	Jeannine Molek	6/12/03	0.20	120.00	24.00
Bankruptcy - 1120 - 2002 Complete 2002 returns. Revise returns and statements based upon revised forms 2 faxed over by Jenny Johnson.	Jeannine Molek	6/23/03	1.00	120.00	120.00
Bankruptcy - 1120 - 2002 Review 2002 federal & NC corporate tax returns	Elizabeth Berry	7/02/03	1.30	135.00	175.50
Bankruptcy - 1120 - 2002 Preparation of documents for taxing authorities related to 12-31-02 tax return.	Tricia Coggins	7/03/03	0.70	65.00	45.50
Bankruptcy - 1120 - 2002	Craig Adams	7/09/03	0.60	150.00	90.00

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*Detail Description:*

Partner review and sign federal and NC corporate income tax returns and attached 505(b) correspondence

Bankruptcy - 1120 - 2002 Review 2002 tax returns prior to mailing to Trustee	Elizabeth Berry	7/09/03	0.20	135.00	27.00
Bankruptcy - 1120 - 2002 Review 2002 tax return after Trustee signed. Email Jenny re: expected final distribution & time needed when shes ready to complete final return.,	Elizabeth Berry	7/14/03	0.20	135.00	27.00
Bankruptcy Consulting Review recent docket entries. Tele w/ Sandy for current Forms 1 & 2.	Elizabeth Berry	10/21/03	0.20	135.00	27.00
Bankruptcy Consulting Download recent docket entries.	Sally Reynolds	10/21/03	0.10	90.00	9.00
Bankruptcy - 1120 - 2003 Analyze 2003 transactions in 8 cash accounts	Sally Reynolds	10/22/03	2.90	90.00	261.00
Bankruptcy - 1120 - 2003 Continue to analyze 2003 cash transactions	Sally Reynolds	10/23/03	0.20	90.00	18.00
Bankruptcy Consulting Tele w/ Sharon then Craig re: problems reloading IHI software & mtg w/ US Atty tomorrow	Elizabeth Berry	11/24/03	0.30	135.00	40.50
Bankruptcy Consulting Tele w/ Garry Mllot - US Atty re: problems with software & solution.	Elizabeth Berry	11/24/03	0.20	135.00	27.00
Bankruptcy Consulting Tele w/ Garry Mllot - US Atty Office re: software & access to data	Elizabeth Berry	11/24/03	0.20	135.00	27.00
Bankruptcy - 1120 - 2003 Review updated forms 1 & 2.	Elizabeth Berry	1/14/04	0.20	140.00	28.00
Bankruptcy - 1120 - 2003 Analyze 2003 transactions in cash accounts.	Sally Reynolds	1/21/04	3.30	95.00	313.50
Bankruptcy - 1120 - 2003 Prepare 2003 fed. & NC tax returns.	Sally Reynolds	1/22/04	4.50	95.00	427.50
Bankruptcy - 1120 - 2003 Review 2003 Corporate Federal and State income tax returns	Ed Martin	1/26/04	1.40	145.00	203.00
Bankruptcy - 1120 - 2003 Tele w/ Jenny re: 2003 tax return	Elizabeth Berry	2/04/04	0.10	140.00	14.00

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International Heritage, Inc  
c/o Mr. Holmes Harden, Trustee  
P O Drawer 19764  
Raleigh, NC 27619

Invoice Date:  
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April 6, 2004  
00105031  
9002 007

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*Detail Description:*

Bankruptcy - 1120 - 2003 Prepare federal & NC 2003 extensions to extend time to file corporate returns to 9-15-04	Elizabeth Berry	2/24/04	0.40	140.00	56.00
Bankruptcy - 1120 - 2003 Review 2003 tax returns for bankruptcy assumptions & disclosures. Finalize prep of 2003 tax returns.	Elizabeth Berry	3/20/04	2.70	140.00	378.00
Bankruptcy - 1120 - 2001 Review govt documents	Sally Reynolds	3/23/04	0.30	95.00	28.50
Bankruptcy - 1120 - 2003 Preparation of documents for taxing authorities related to 2003 tax return.	Patricia Barnes	3/24/04	1.00	60.00	60.00
Bankruptcy - 1120 - 2000 Review govt documents	Sally Reynolds	3/25/04	0.10	95.00	9.50
Bankruptcy - 1099 - 2001 Review govt documents	Sally Reynolds	3/25/04	0.20	95.00	19.00
Bankruptcy - 1120 - 2003 Review processing of 2003 tax returns	Elizabeth Berry	3/29/04	0.10	140.00	14.00
Bankruptcy - 1120 - 2003 Partner review and sign 2003 federal and NC corporate income tax returns and attached 505(b) correspondence	Craig Adams	3/29/04	0.30	155.00	46.50
Bankruptcy - 1120 - 2003 Review govt documents	Sally Reynolds	3/30/04	0.20	95.00	19.00
Bankruptcy - 1120 - 2003 Review 2003 tax returns for trustee signature	Elizabeth Berry	3/31/04	0.20	140.00	28.00
Bankruptcy - 1120 - 2002 Review govt documents	Sally Reynolds	4/03/04	0.20	95.00	19.00
	<b>Total Services</b>		29.80		3,364.50
Bankruptcy - 1120 - 2002 Computer charge, 12-31-02 tax return	Administrative Ge	7/03/03	135.00	1.00	135.00
Bankruptcy - 1120 - 2002 Copies charge, 12-31-02 tax return	Administrative Ge	7/03/03	21.00	1.00	21.00
Bankruptcy - 1120 - 2002 1st class 3.85, Certified 15.10 estimated postage, 12-31-02 tax return	Administrative Ge	7/03/03	18.95	1.00	18.95

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International Heritage, Inc  
c/o Mr. Holmes Harden, Trustee  
P O Drawer 19764  
Raleigh, NC 27619

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*Detail Description:*

Bankruptcy - 1120 - 2002 3 certified 12/31/02 return // write-off - included in postage 7/3/03	Administrative Ge	7/14/03	15.10	1.00	15.10
Bankruptcy - 1120 - 2003 Copies: 2003 Tax Return	Administrative Ge	3/24/04	20.00	1.00	20.00
Bankruptcy - 1120 - 2003 Computer Charge: 2003	Administrative Ge	3/24/04	135.00	1.00	135.00
Bankruptcy - 1120 - 2003 1st class Harden	Administrative Ge	3/29/04	3.85	1.00	3.85
Bankruptcy - 1120 - 2003 Certified postage 2003 TR to Angela Fountain	Administrative Ge	3/31/04	5.34	1.00	5.34
Bankruptcy - 1120 - 2003 Certified postage 2003 TR to IRS Greensboro	Administrative Ge	3/31/04	4.88	1.00	4.88
Bankruptcy - 1120 - 2003 Certified postage 2003 TR to IRS OH	Administrative Ge	3/31/04	4.88	1.00	4.88
<b>Total Expenses</b>					<u>364.00</u>
Services					<u>3,364.50</u>
Expenses					<u>364.00</u>
Courtesy Discount					<u>(15.10)</u>
<b>Total</b>					<u><u>29.80</u></u>
Total Invoice Amount					<u><u>\$3,713.40</u></u>

## **Professional Team at Adams, Martin & Associates PA**

**Craig A. Adams\*** is a Principal in and Founder of Adams, Martin & Associates PA. He graduated in 1979 with a B.A. in Accounting from North Carolina State University. Mr. Adams is a Certified Public Accountant licensed in the State of North Carolina. He has the Series 6 and Series 66 Investment License. He added bankruptcy to the practice in 1987.

**K. Edward Martin, Jr.\*** is a Principal in Adams, Martin & Associates PA. He graduated from East Carolina University in 1986 with a B.S. in Accounting and is a Certified Public Accountant licensed in the state of North Carolina. His public accounting focus has been tax and business advisory services for closely-held businesses and their owners in most industries. He has attained his Certificate of Educational Achievement in Tax Planning and Advising for Closely-Held Businesses, which is issued by the American Institute of Certified Public Accountants. Mr. Martin also has his Series 6 and Series 66 Investment License.

**Elizabeth C. Berry\*** is the Bankruptcy Manager at Adams, Martin & Associates PA. She graduated from North Carolina State University in 1990 with a B.A. in Accounting and the University of North Carolina at Chapel Hill in 1989 with a B.A. in English. Ms. Berry is a Certified Public Accountant licensed in the state of North Carolina and specializes in bankruptcy and reorganizations. She has attained the specialty designation of Certified Insolvency and Restructuring Advisor and is a member of the Association of Insolvency and Restructuring Advisors. Ms. Berry has also attained the specialty designation of Certified Fraud Examiner and is a member of the Association of Certified Fraud Examiners.

**Jeannine Molek\*** graduated from Pennsylvania State University in 1992 with a B.S. in Accounting. She is a Certified Public Accountant licensed in the State of North Carolina. Ms. Molek specializes in corporate and individual taxation.

**Sally B. Reynolds\*** attends North Carolina State University where she is fulfilling the accounting education requirements for a CPA license. She has interned at a local accounting firm focusing on individual tax preparation and audit. She graduated from The University of Chicago in 1976 with a Ph.D. in Romance Languages and in 1972 with an M.A. in Romance Languages and from Indiana University in 1969 with a B.A. in French and Music. She taught at UNC-Asheville for seven years before changing careers.

**Patricia Barnes** graduated from North Carolina State University in 1978 with a B.S. in Social Work. Prior to joining the ACG Team in 2000, she was in commercial sales and management with MCI Corporation. Ms. Barnes is also a certified Paper Tiger Consultant and owns an organizational business.

**Patricia Coggins** graduated from Salem College in 1975 with a B.A. in History and from Meredith College in 1989 with an M.B.A. Prior to joining the ACG Team in 2000, she represented Ashworth, Inc as an independent contractor in the golf industry.

\* Members of the American Institute of Certified Public Accountants and North Carolina Association of Certified Public Accountants.

STATE OF NORTH CAROLINA

COUNTY OF WAKE

VERIFICATION

Elizabeth C. Berry, being first duly sworn, deposes and says:

That Craig A. Adams is the court appointed Certified Public Accountant in the accounting firm of Adams, Martin & Associates PA, formerly named Adams Consulting Group, P.A., the bankruptcy estate's general accountant in this action, and that she has read the foregoing Application for Certified Public Accountant for the Trustee for Allowance of Interim Compensation and Reimbursement of Expenses and prepared the itemization of expenses and detail of services rendered attached to it; that the matters and things alleged therein are true of her own knowledge, except those matters alleged on information and belief and as those she believes the same to be true.

This the 6 day of April 2004



Elizabeth C Berry

Elizabeth C. Berry for Craig A. Adams

Sworn to and subscribed before me,  
This 6 day of April 2004

Sharon S Norwood  
Notary Public

My Commission Expires: November 19, 2008

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

IN RE: ) CASE NO.: 98-02675-5-ATS  
INTERNATIONAL HERITAGE, INC., )  
 ) CHAPTER 7  
 )  
Debtor. )

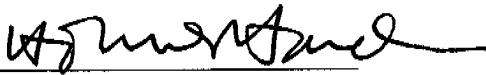
NOTICE OF APPLICATION FOR INTERIM COMPENSATION  
FOR SERVICES OF ACCOUNTANT FOR TRUSTEE AND  
CERTIFICATE OF SERVICE

TO: ALL CREDITORS OF INTERNATIONAL HERITAGE, INC. AND OTHER PARTIES IN INTEREST

NOTICE HEREBY GIVEN of the Fourth Application for Interim Compensation for Services of Adams Consulting Group, Accountants for Trustee, for services rendered from September 20, 2002 through April 5, 2003 in the amount of \$3,349.40 and reimbursement of expenses in the amount of \$364.00 incurred during the same period filed simultaneously herewith by Holmes P. Harden, Attorney for Trustee.

An objection to the fees requested should be filed with the Clerk, U. S. Bankruptcy Court, Post Office Box 1441, Raleigh, North Carolina 27602 with a copy served on the trustee whose name appears at the bottom of this Notice within twenty (20) days of the date of this Notice. No hearing will be conducted on said objection unless the Court, in its discretion, deems a hearing necessary, or unless a hearing is requested by the party filing such request. Any party requesting a hearing shall appear at said hearing in support of such request or he may be assessed with costs.


DATE OF NOTICE: May 20, 2004

  
Holmes P. Harden, Trustee  
N. C. State Bar No. 9835  
Post Office Drawer 19764  
Raleigh, North Carolina 27619  
Telephone: (919) 981-4000

CERTIFICATE OF SERVICE

I, Holmes P. Harden, do hereby certify that the foregoing document was served upon all parties of record by mailing a copy thereof to each such party at the address indicated below with its proper postage attached and deposited in an official depository under the exclusive care and custody of the United States Post Office in Raleigh, North Carolina and by public notice via 888-895-8385 and 919-981-4033 and by posting on the court's web page at [www.nceb.uscourts.gov](http://www.nceb.uscourts.gov). on the 20<sup>th</sup> day of May, 2004.

MAUPIN TAYLOR, P.A.

BY:   
Holmes P. Harden  
N. C. State Bar No. 9835  
Post Office Drawer 19764  
Raleigh, NC 27619  
Telephone: (919) 981-4000

SERVED:  
Marjorie K. Lynch  
Bankruptcy Administrator  
P. O. Box 3039  
Raleigh, NC 27602-3039

Chittenden Bank  
c/o Louis P. Rochkind  
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One Woodward Avenue, Suite 2400  
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See Attached Mail Matrix and E-Mail List

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Managing Agent  
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